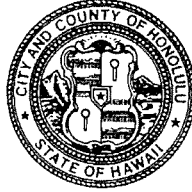


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KIRK CALDWELL
MAYOR

DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU
530 SOUTH KING STREET, ROOM 208 • HONOLULU, HAWAII 96813
PHONE: (808) 768-3900 • FAX: (808) 768-3179 • INTERNET: www.honolulu.gov



NELSON H. KOYANAGI, JR.
DIRECTOR

GARY T. KUROKAWA
DEPUTY DIRECTOR

October 24, 2013

The Honorable Ann H. Kobayashi, Chair
and Members
Committee on Budget
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

Dear Chair Kobayashi and Councilmembers:

SUBJECT: Tax Compromise TMK 2-8-001-017
Emmanuel Korean Baptist Church

Under the provisions of Revised Ordinances of Honolulu 1990, as amended ("ROH"), Section 8-1.3(I) requires that a compromise settlement of any tax claim in excess of \$500 is subject to the approval of the City Council.

We are requesting a one-time real property tax compromise to \$300.00 for FY13-14 real property taxes due on the property located at 1640 S. King Street and identified by tax map key 2-8-011-017. The property tax liability for this property is \$21,554.92, not including any penalty and interest. The amount to be compromised is \$21,254.92.

The Emmanuel Korean Baptist Church is a not-for-profit organization that holds a recorded lease for the above-referenced property (the "Subject Property") for the purpose of holding church services, church-related meetings, bible study classes, fellowship and other church activities.

Resolution 11-259 provides a tax compromise if a property does not qualify for an exemption solely because no timely application for exemption is filed. The Subject Property meets the criteria to comply with Resolution 11-259, which states, in part:

The Honorable Ann H. Kobayashi, Chair
and Members
October 24, 2013
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"That when a property or a portion of a property is eligible for an exemption from real property taxes pursuant to Section 8-10.10, Revised Ordinances of Honolulu (Exemption - charitable purposes), but does not qualify solely because no timely application for exemption is filed:

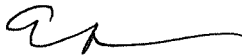
1. For claims involving a property or a portion of a property for which property taxes are delinquent, it shall be the policy of the Council to approve the compromise of the claim in an amount not to exceed the minimum tax for every six months or portion thereof that the real property taxes are delinquent, provided the delinquency was not willful; and
2. For claims involving a property or a portion of a property for which property taxes are not delinquent, it shall be the policy of the Council to approve the compromise of the claim in an amount not to exceed the minimum tax."

Please call me at 768-3901 if you have any questions.

Sincerely,


Nelson H. Koyanagi, Jr., Director
Budget and Fiscal Services

APPROVED:



Ember Lee Shinn
Managing Director

cc: Councilmember Stanley Chang
Councilmember Carol Fukunaga
Councilmember Joey Manahan
Councilmember Kymberly Marcos Pine
Real Property Assessment Division